

# City of Upland



Financial Update  
September 30, 2018  
Fiscal Year 2018-2019

## 2018-2019 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/18 (Preliminary)*	\$	16,533,597
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\* Subject to change due to FY 2017-18 year-end and audit adjustments

Revenues	\$	3,985,122
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Expenditures	<u>(7,524,361)</u>
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YTD Revenues over (under) expenditures	(3,539,238.86)
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Fund Balance Designations	(4,668,886)
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Estimated Fund Balance at 09/30/18	<u>\$</u>	<u>8,325,471</u>
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Over/(Under) 17.5% Reserve Limit		1,129,644
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**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended September 30, 2018**

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<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	
Property Tax	\$ 20,162,228	\$ 14,826,546	16,621,280	72	0.0%
Sales & Use Tax	13,293,304	12,808,924	13,975,790	1,098,016	7.9%
Business License Tax	1,058,722	1,036,158	950,000	187,311	19.7%
Other Taxes	745,414	801,575	745,530	103,791	13.9%
Franchise Tax	1,184,255	1,048,487	1,230,000	-	0.0%
Licenses & Permits	1,861,777	2,229,555	1,483,460	537,933	36.3%
Revenue from Other Governments	1,771,661	414,401	114,860	-	0.0%
Charges for Services	4,290,835	2,657,170	2,086,640	479,004	23.0%
Fines & Forfeitures	619,646	694,978	549,240	108,344	19.7%
Use of Money & Property	468,503	1,345,908	1,390,480	955,594	68.7%
Other Revenue	2,219,580	2,284,164	2,047,941	515,057	25.1%
Transfers In	437,960	-	-	-	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 48,113,886</b>	<b>\$ 40,147,863</b>	<b>\$ 41,195,221</b>	<b>\$ 3,985,122</b>	<b>9.7%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended September 30, 2018**

<b>Department Name</b>	<b>Annual Budget</b>	<b>YTD Expend.</b>	<b>YTD Encumb</b>	<b>Available Budget</b>	<b>Percent Utilized</b>
General Government	\$ 3,389,150	\$ 359,548	\$ 82,200	\$ 2,947,401	10.6%
Administrative Services	5,237,900	612,920	2,092,903	2,532,077	11.7%
Development Services	1,749,471	294,050	496,457	958,964	16.8%
Police	22,309,670	4,423,619	537,876	17,348,176	19.8%
Fire	58,740	30,766	-	27,974	52.4%
Community Services	1,657,850	368,609	198,879	1,090,363	22.2%
Public Works	6,716,230	1,434,850	1,356,880	3,924,500	21.4%
Transfers Out	-	-	-	-	0.0%
<b>General Fund</b>	<b>\$ 41,119,011</b>	<b>\$ 7,524,361</b>	<b>\$ 4,765,195</b>	<b>\$ 28,829,455</b>	<b>18.3%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End September 30, 2018**

						% of Year	25%
		Current Year Activity					
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>
General Fund	101	\$ 41,195,221	\$ 3,985,122	9.7%	\$ 41,119,011	\$ 7,524,361	18.3%
Housing Fund	201	3,725,000	751,376	20.2%	3,802,880	516,244	13.6%
Public Safety Augmentation Fund	203	810,050	181,494	22.4%	810,050	158,975	19.6%
Gas Tax Fund	204	3,233,140	239,986	7.4%	8,767,340	52,235	0.6%
Measure I	205	1,293,570	-	0.0%	4,052,800	533	0.0%
Sanitary Sewer	207	-	518,129	0.0%	-	-	0.0%
HOME	208	115,100	67,993	59.1%	210,000	-	0.0%
Community Development Block Grant	209	712,760	-	0.0%	1,104,730	49,093	4.4%
Parking Improvement District Area	210	43,600	20,069	46.0%	203,600	-	0.0%
Air Quality Management District	211	99,460	-	0.0%	111,160	1,349	1.2%
Homeland Security Grants - PD	214	628	-	0.0%	628	-	0.0%
Proposition 30	215	-	-	0.0%	140,000	-	0.0%
COPS	216	119,680	433,527	362.2%	579,910	-	0.0%
Other Grants	217	51,500	58,515	0.0%	51,500	51,500	0.0%
Office of Traffic Safety Grants	218	170,000	-	0.0%	170,000	41,103	0.0%
JAG Grant	219	-	3,225	0.0%	-	2,116	0.0%
Asset Forfeiture-Fed DOJ	220	-	-	0.0%	-	-	0.0%
Cal HOME	222	56,050	-	0.0%	270,000	-	0.0%
Asseet Forfeiture-Fed Treas	223	-	-	0.0%	-	-	0.0%
Asset Forfeiture-State	224	-	-	0.0%	750	-	0.0%
BSCC Budget Acct	225	-	-	0.0%	-	-	0.0%
General Development	420	245,790	74,029	30.1%	1,122,510	1,066	0.1%
Park Acquisition & Development	421	410,000	200,462	48.9%	118,400	-	0.0%
Storm Drain Development	422	517,190	72,961	14.1%	471,520	-	0.0%
Street & Traffic Facility Development	423	347,310	48,509	14.0%	1,479,570	-	0.0%
General Capital Projects	425	-	-	0.0%	-	-	0.0%
Street & Alley Repairs - Burrtec	426	208,000	17,367	8.3%	779,070	2,617	0.3%
ERG Effic Capital Improved	427	-	2,060	0.0%	-	890,368	0.0%
Water Utility	640	24,259,850	8,243,606	34.0%	36,577,960	4,592,156	12.6%
Solid Waste Utility	641	11,773,161	2,513,748	21.4%	11,785,291	1,068,645	9.1%
Sewer Utility	645	10,020,620	2,683,427	26.8%	11,245,500	1,084,398	9.6%
Fire Worker's Comp	750	-	-	0.0%	-	-	0.0%
Self-Funded Liability	751	4,096,690	1,024,418	25.0%	4,096,690	1,707,024	41.7%
Fleet Management	752	1,392,000	328,527	23.6%	1,314,100	218,122	16.6%
Information Systems	753	1,565,130	358,806	22.9%	1,565,130	454,634	29.0%
Building Maint & Operations	754	1,098,830	274,713	25.0%	1,098,830	164,409	15.0%
Successor Agency	805	5,209,815	1,299,671	24.9%	5,170,145	2,366,029	45.8%
		<b>\$ 112,770,145</b>	<b>\$ 23,401,740</b>	<b>20.75%</b>	<b>\$ 138,219,075</b>	<b>\$ 20,946,977</b>	<b>15.15%</b>